

EXHIBIT M

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
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ORDER GRANTING SECOND INTERIM APPLICATION OF BANNER & WITCOFF, LTD.,
INTELLECTUAL PROPERTY COUNSEL TO DELPHI CORPORATION, FOR
ALLOWANCE OF INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES

Upon consideration of the second interim application of Banner & Witcoff, Ltd. for allowance of interim compensation and reimbursement of expenses (the "Second Interim Banner Application") for professional services and expenses incurred during the period commencing February 1, 2006 through May 31, 2006; and a hearing having been held before this court to consider the Second Interim Banner Application on October 19, 2006; and notice having been given pursuant to the Federal Rules of Bankruptcy Procedure 2002(a)(7) and (c)(2); and due consideration having been given to any responses thereto; and sufficient cause having been shown therefore, it is hereby:

ORDRED that the Second Interim Banner Application is granted to the extent set forth in Schedule "A."

Dated: New York, New York
October 19, 2006

United States Bankruptcy Judge
Southern District of New York

Case No. 05-4481(RDD)
Case Name: Delhi; Government

Case Name: Delphi Corporation

CURRENT FEE PERIOD: February 1, 2006 through May 31, 2006

INITIALS: USBJ